



Budget in Brief

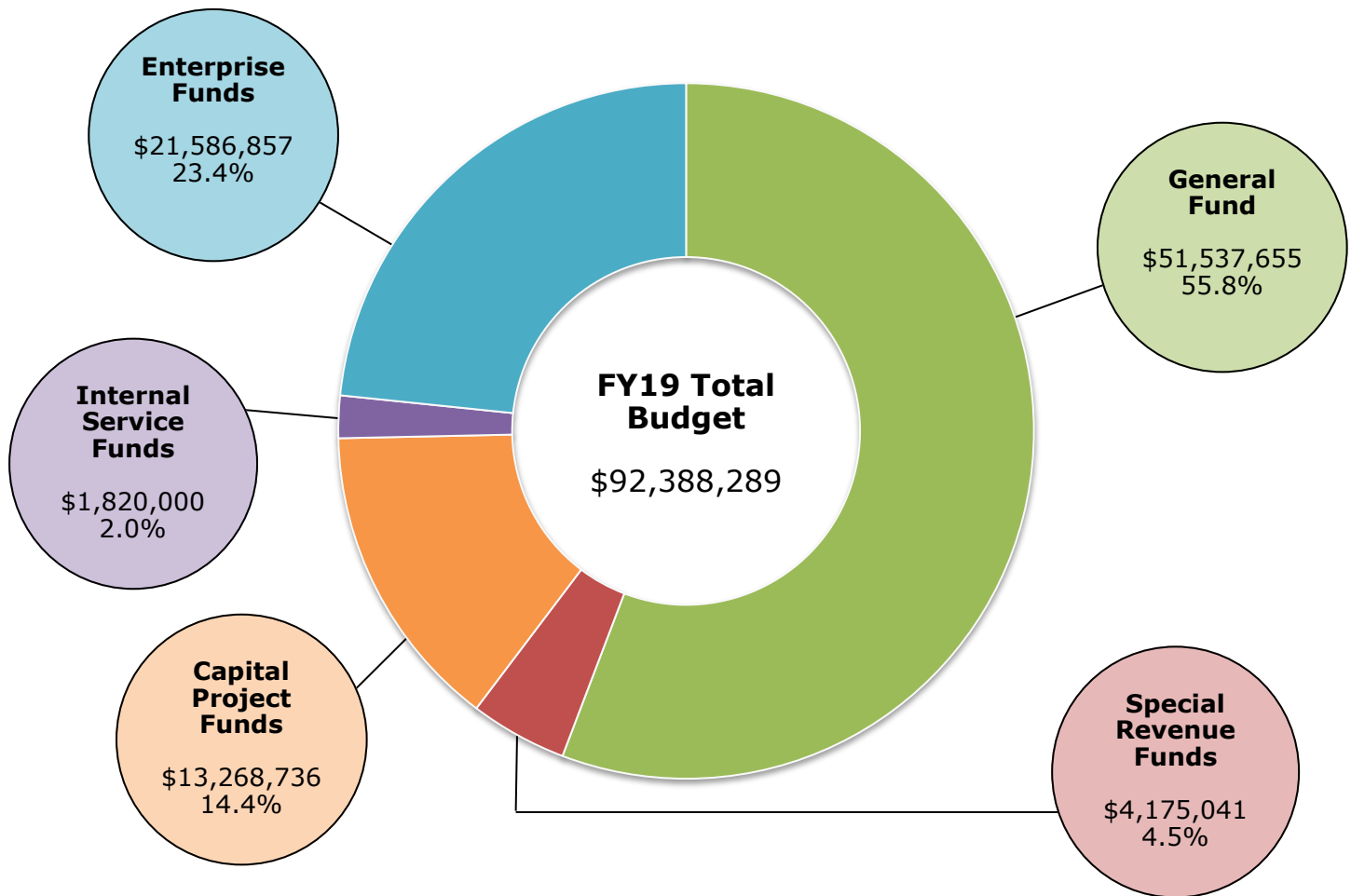
Fiscal Year 2019

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The **Fiscal Year 2019 Budget In Brief** is designed to provide an overview of the FY 2019 Budget in a simple framework. Over the next few pages you will find information on revenues and expenditures, organization and staffing, goals and objectives, and capital projects. For a more in-depth look at the budget, please reference the FY 2019 Budget Book available on the City's website (www.SmyrnaCity.com).

FY 2019 Total Budget



The **General Fund** is the main fund of the City. It pays for all City activities related to providing central government services.

The **Special Revenue Funds** are smaller funds set up to hold the monies that are legally restricted for specific purposes. Examples of some of these funds are the Hotel/Motel fund, the E-911 fund and the Donations & Special Fees fund.

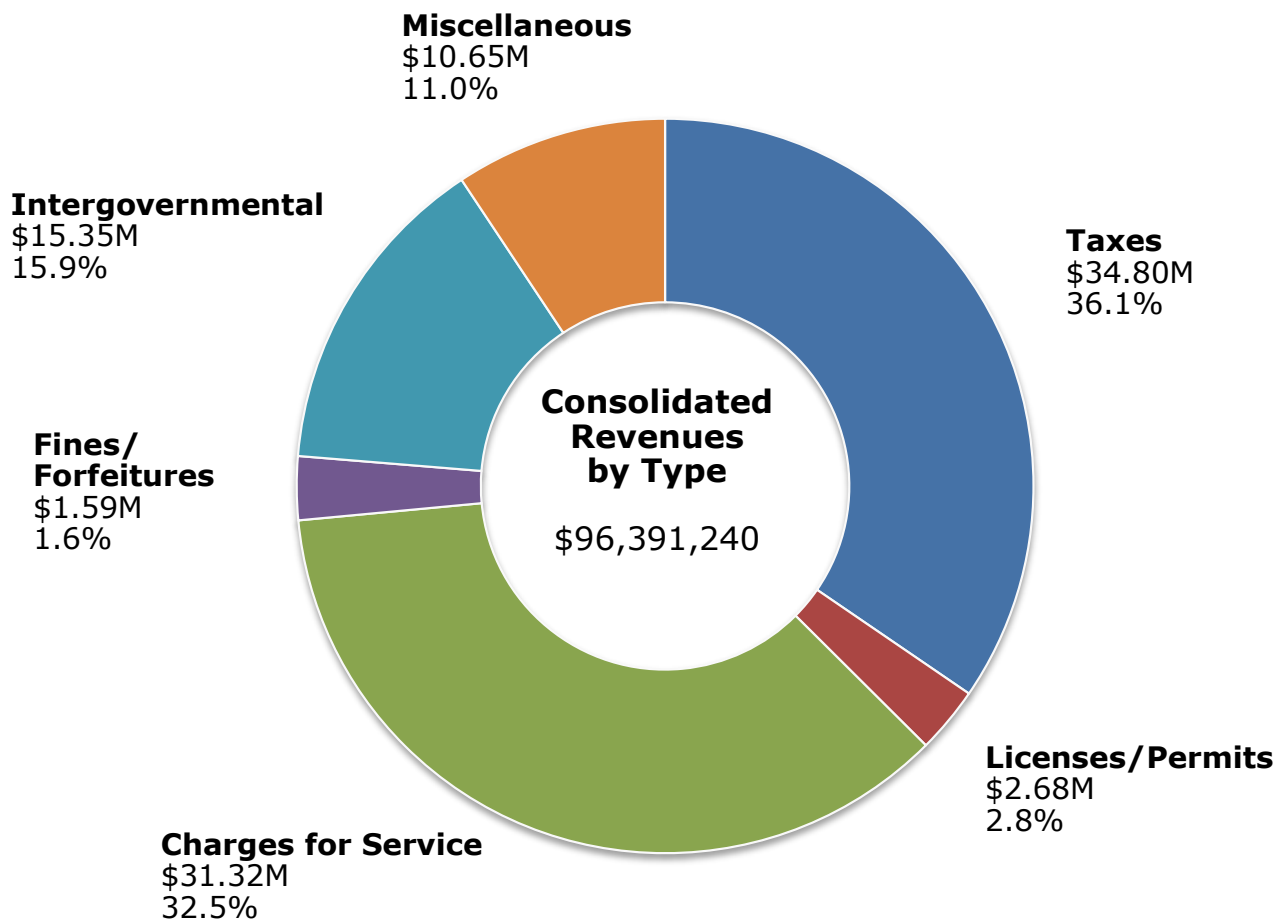
The **Capital Project Funds** are used to pay for upgrading and maintaining the City's capital assets such as buildings, land, vehicles, and streets. These funds include the SPLOST funds and the Capital Improvement Plan fund.

The **Internal Service Funds** include the Vehicle Replacement Fund established in FY 2015. This fund is used to replace any vehicles or rolling equipment which meet certain replacement criteria based on age and mileage.

The **Enterprise Funds** are various funds set up to hold the activities related to operating and maintaining the City's water, sewer, and storm water systems. These funds include the Water/Sewer fund, the Water/Sewer Capital Project fund, and the Storm Water fund.

Consolidated Revenues

Fund	FY 2019 Budget	%
General Fund	51,537,655	53.5%
Enterprise Funds	23,622,200	24.5%
Capital Project Funds	15,069,667	15.6%
Special Revenue Funds	4,241,718	4.4%
Internal Service Funds	1,920,000	2.0%
Total	\$96,391,240	100%



General Fund Revenues

Revenue Source	FY 2019 Budget	%
Taxes	33,042,850	64.1%
Charges for Service	9,108,980	17.7%
Miscellaneous	3,727,025	7.2%
Licenses/Permits	2,682,900	5.2%
Fines/Forfeitures	1,475,900	2.9%
Intergovernmental	1,500,000	2.9%
Total	\$51,537,655	100%

Five Largest Revenue Sources for the General Fund

1. Property Taxes

\$21,925,000 (42.5%)

A tax on real and personal property within City limits. Taxes are calculated by multiplying 40% of the appraised value by the millage rate of 8.99 mills then dividing by 1,000. The FY 2019 projection is based on an expected 8% tax digest increase and the City's historical collection rate.

2. Sanitation Charges

\$7,300,000 (14.2%)

Service charges paid by the City's sanitation and recycling customers. The residential fee is currently \$21.50 per month for weekly pickup. Detailed sanitation and recycling fee information can be found in the Schedule of Fees & Charges section of the Budget Book.

3. Franchise Taxes

\$3,895,000 (7.6%)

A tax on the use of public right-of-way for private purposes. The City has franchise agreements with utility companies who pay a tax on the use of public right-of-way for running their utility lines.

4. Insurance Premium Tax

\$3,550,000 (6.9%)

A tax paid by insurance providers based on premiums collected for policies written within the City. The FY 2019 projection is up 6.0% based on historical actuals.

5. General Business Licenses

\$1,575,000 (3.1%)

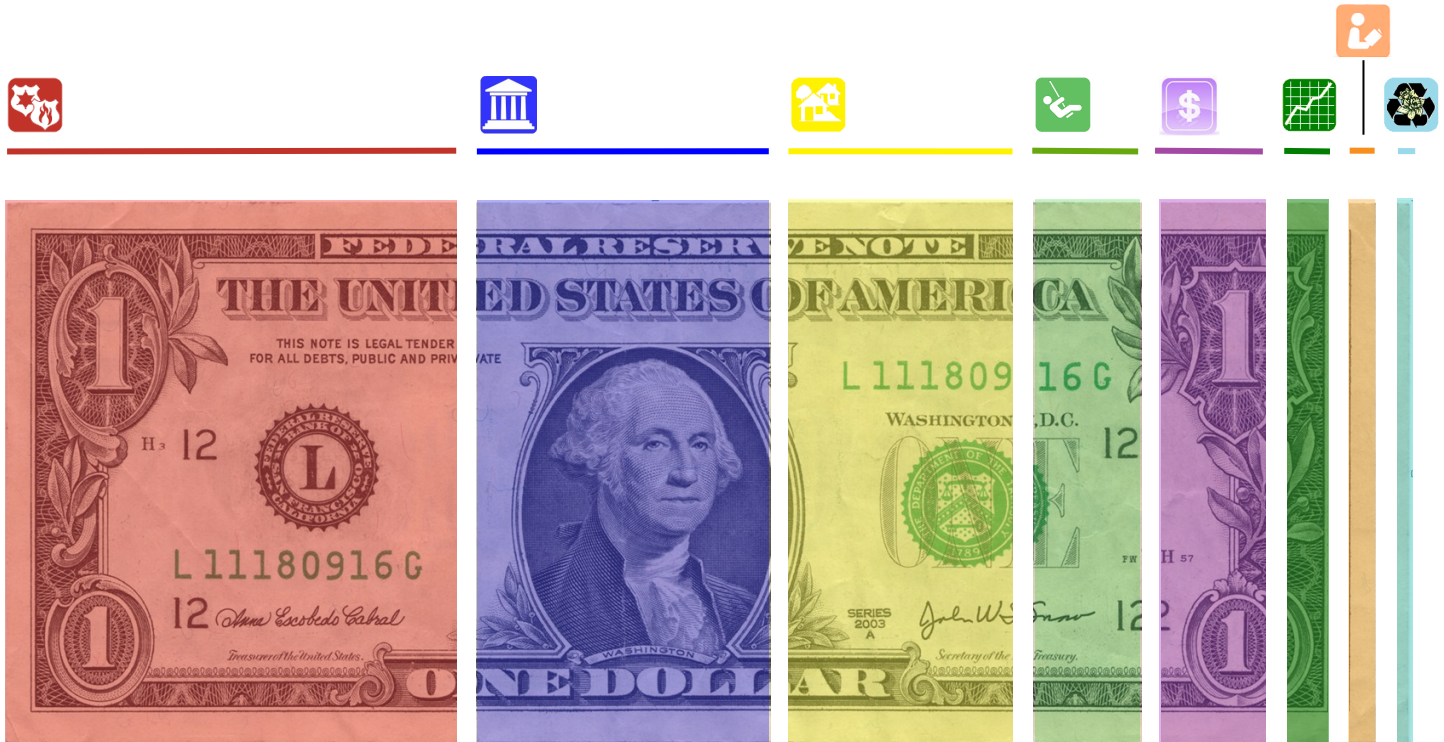
Occupational tax collected annually for the issuance of business licenses for businesses operating within City limits. The tax amount is tiered and based on annual gross receipts.

Your Property Tax Dollar at Work

Your property taxes represent 43% of General Fund revenues. This diagram shows what each dollar pays for. The narrative for each category highlights select goals and objectives identified as priorities for FY 2019. For a full picture of each department's Function, Goals, and Measures, refer to the Details section of the Budget Book.

As identified on the previous page, there are other revenue sources that also support these General Fund expenditures. You help keep our tax rate low when you do business with Smyrna – things like reserving meeting space at the Community Center, dropping off recyclables at the Smyrna Recycling Center, or opening a new business in Smyrna City limits.

Budgeted General Fund expenditures balance revenues at **\$51,537,655**.



Public Safety - \$0.36

- Provide effective law enforcement and quality protection for all citizens of Smyrna.
- Relay information with speed and accuracy from the E-911 Call Center to Police and Fire personnel.
- Improve awareness of community outreach programs offered by the Smyrna Fire Dept.
- Enhance community risk reduction efforts through the Fire Prevention division.
- Continue community preparedness activities through *Ready Smyrna*.

General Government - \$0.23

- Promote policies, procedures, codes and ordinances to maintain a fiscally sound and progressive City.
- Meet the goals and objectives established by Mayor, Council, and Department Heads.
- Continue implementing the Strategic Vision Plan.
- Handle all municipal court cases in a timely, efficient, and courteous manner.
- Equip internal departments such as Finance, Information Technology, and Human Resources to support the effective and efficient operations of the City.



Public Works - \$0.18

- Oversee 2016 SPLOST projects including improvements to Windy Hill Road, designated intersections and pedestrian walkways, and other critical infrastructure.
- Provide the highest level of sanitation and recycling services at a fair cost to citizens.
- Provide potable water and sanitary sewer service to the citizens.
- Provide safe, well-maintained roadways for the citizens.



Parks & Recreation - \$0.09

- Begin implementation strategies for the 2018-2023 Master Plan.
- Develop and implement policy and procedure manual as a precursor to agency accreditation in FY19.
- Develop and implement new youth and adult athletic programs.
- Promote and effectively manage the city's various rental facilities.
- Promptly address maintenance issues for all park amenities and assume responsibility for in-house maintenance of all athletic fields.
- Renovate the Smyrna Museum with all new exhibits and begin working toward national accreditation.



Debt Payments - \$0.08

- Fund \$4.03M in bond payments from the General Fund (\$100K from reserves).
- Make final payment of \$114K for capital lease of Fire ladder truck.
- Maintain or improve bond ratings (AAA from Standard & Poor's, Aa1 from Moody's).



Community Development - \$0.03

- Provide assistance on planning, zoning, building, engineering, and economic development matters.
- Encourage high quality development through rational, thoughtful, and realistic decision-making.
- Develop implementation plans and funding strategies for the Spring Road LCI study and South Cobb Drive STP study.
- Establish an overlay district to address development pressures associated with The Battery/SunTrust Park "halo effect."
- Work with federal, state, and regional partners to complete a transit feasibility study.



Library - \$0.02

- Cultivate collections that excite and energize customers.
- Offer engaging programs for people of all ages and backgrounds that inspire curiosity and support individual growth.
- Strengthen the Library's communications and social media outlets to engage both physical and virtual customers with the Library and with each other.

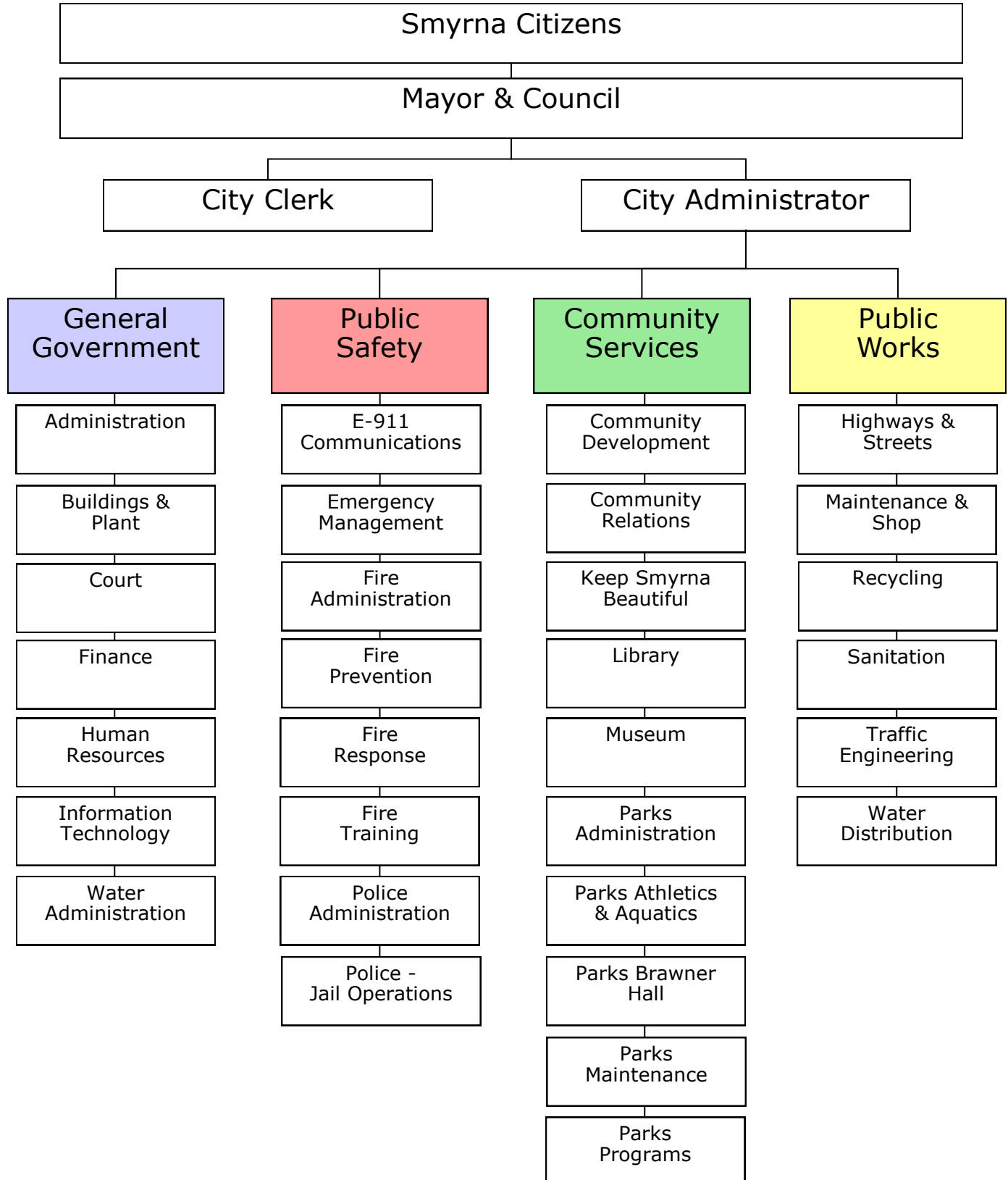


Keep Smyrna Beautiful - \$0.01

- Reinforce image development by coordinating beautification projects, promoting best practices in gardening and tree management, abating and preventing graffiti, and organizing clean-up efforts.
- Promote the proper handling of solid waste and litter through educational programs on recycling, composting, waste reduction, and litter prevention.
- Market the Smyrna Recycling Center and KSB programs using social media, email, and website.

Organizational Chart

The **City of Smyrna** operates under a Mayor-Council form of government. The Mayor and all seven Council members are elected by the citizens of Smyrna to four-year terms, with the current term being 2016-2019. The governing body appoints a City Administrator to oversee the daily operations of the City.



City Personnel

FY 2019 Summary of Full-Time Equivalents by Department

458.84 Authorized Full-Time Equivalents

General Government 52.47

9.25 Administration
4.00 Buildings & Plant
6.90 Court
7.00 Finance
9.25 Governing Body
4.07 Human Resources
5.00 Information Technology
7.00 Water Administration

Public Safety 234.86

23.36 E-911 Communications¹
0.00 Emergency Management
5.00 Fire Administration
5.00 Fire Prevention
69.00 Fire Response
3.00 Fire Training
108.00 Police Administration
21.50 Police - Jail Operations

Community Services 77.51

15.00 Community Development
2.07 Community Relations
4.86 Keep Smyrna Beautiful
12.35 Library
1.00 Museum
10.67 Parks Administration
5.85 Parks Athletics & Aquatics
5.49 Parks Brawner Hall
11.25 Parks Maintenance
8.97 Parks Programs²

Public Works 94.00

25.00 Highways & Streets
7.00 Maintenance & Shop
12.00 Recycling³
24.00 Sanitation⁴
6.00 Traffic Engineering⁵
20.00 Water Distribution

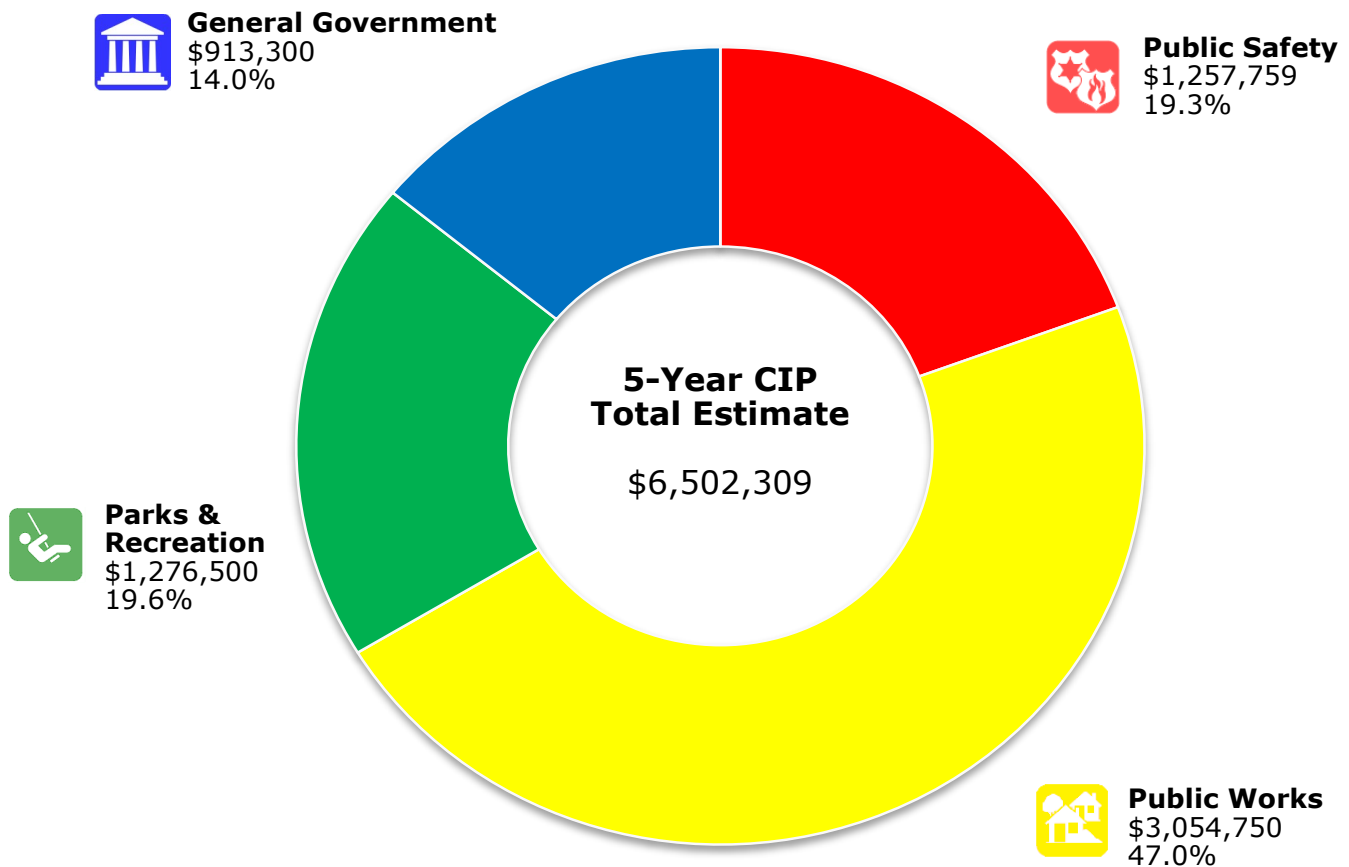
FY 2019 Personnel Additions

1. E-911 Communications - One new FT Communications Supervisor
2. Parks Programs - One new FT Recreation Coordinator
3. Recycling - Four new FT Crew Workers and one new FT Truck Driver
4. Sanitation - Two new FT Crew Workers and one new FT Truck Driver
5. Traffic Engineering - One new FT Crew Worker

Capital Improvement Plan

FY 2019 - FY 2023 General Fund CIP

The **Capital Improvement Plan** is a document approved by Mayor & Council along with the FY 2019 Budget that outlines a 5-year plan for upgrading, maintaining, and replacing the City's capital assets. Capital assets are items which cost at least \$20,000 and have a useful life of at least three years.



Capital Projects

FY 2019 General Fund CIP Projects

There are **17** General Fund CIP projects budgeted at **\$1,529,050** for FY 2019.



General Government

- Replacement of older desktop computers (ongoing project).
- Replacement of SAN data storage units.
- Window treatments at Library.



Public Safety

- Cardiac monitor replacements for Fire Department.



Public Works

- Miscellaneous carpet replacement (ongoing project).
- HVAC computer board at Fire Station 1.
- Fire Station 4 renovation.
- HVAC replacement (funds added annually to replace units as needed).
- Parking lot resurfacing at Police Station.
- Fuel system update at Public Works Complex.
- Sanitation roll-out carts (ongoing project to purchase new and replacement carts).
- Underground sanitation cans (multi-year project to replace cans).



Parks & Recreation

- Gym floor resurfacing at the Community Center.
- Restroom upgrades at the Community Center (multi-year project).
- Tolleson Pool improvements (replacement of diving boards, stands, and deck).
- Tennis court repairs at Tolleson Park.
- Playground replacement at Tolleson Park.

Hotel/Motel Fund

The **Hotel/Motel Fund** pays for the promotion of travel and tourism in Smyrna. Revenues come from a state-mandated tax on hotel and motel proceeds on all rooms rented within City limits and from a state-mandated tax on all car rentals within City limits. No property tax revenues fund any portion of the Hotel/Motel Fund.

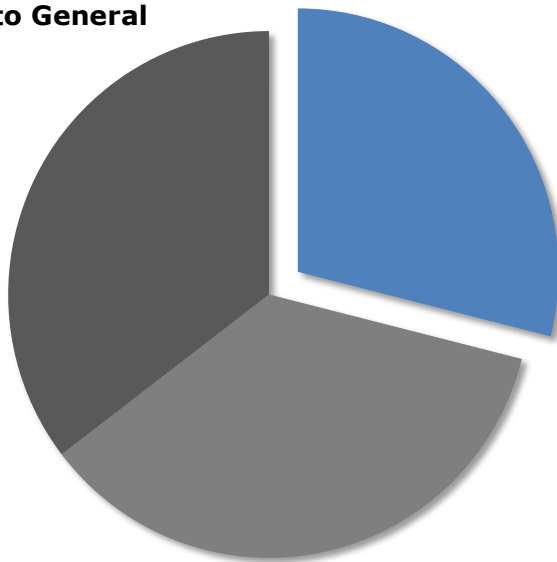
Revenues

Revenue Source	FY 2019 Budget	%
Hotel/Motel Taxes	1,627,000	90.8%
Auto Rental Taxes	135,000	7.5%
Commission on Tax Collected	29,431	1.7%
Total	\$1,791,431	100%

Expenditures

Only **29%** of the budgeted expenditures in the Hotel/Motel Fund are for the staffing, operations, and promotions of the Community Relations Department.

Transfer to General Fund
\$610,125
35.4%



Payment to Cobb Galleria
\$615,502
35.7%

Remaining **\$499,127** (28.9%) pays for:

- 2 full-time positions within the Community Relations Department dedicated to marketing and promoting the City and all of its operations and services.
- Community events such as the Smyrna Birthday Celebration, Jonquil Festivals, Summer Concert Series, Jonquil Jog, Smyrna Food Truck Tuesdays, and other events and activities.
- Developing and maintaining the City's website and social media sites.
- Managing media relations.

E-911 Fund

The **E-911 Fund** pays for the staffing and maintenance of the City's E-911 Call Center. Revenues come from state-mandated E-911 fees that landline and cell phone providers collect from their customers and pass on to the City.

It is becoming rare for cities to operate their own E-911 centers. In a time when more and more cities are dropping the service and letting county governments take it over, Smyrna is proud to continue offering a 24/7 center dedicated to taking emergency calls from Smyrna businesses and residents.

Historically, the E-911 Fund has been subsidized by the General Fund. New business relationships with nearby cities will bring in additional revenues for FY 2019, but a small subsidy will still be needed to balance budgeted expenditures.

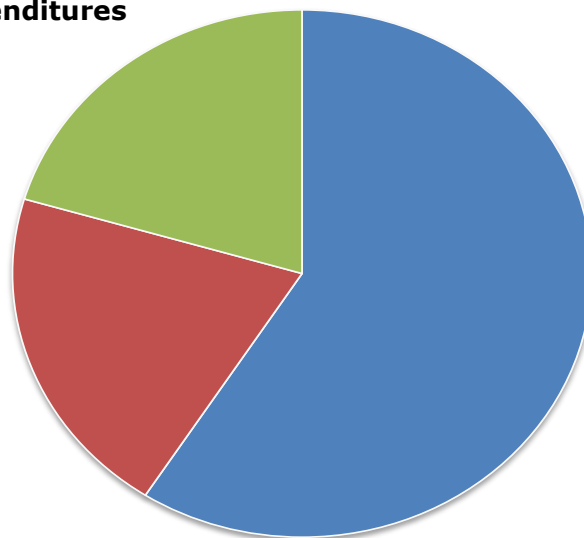
Revenues

Revenue Source	FY 2019 Budget	%
E-911 Fees	1,623,100	92.6%
Intergovernmental Revenue	80,000	4.6%
Subsidy from General Fund	46,787	2.7%
Interest Revenues	2,000	0.1%
Total	\$1,751,887	100%

Expenditures

Other Operating Expenditures
\$358,024
20.4%

Employee Benefits
\$358,472
20.5%



Employee Salaries
\$1,035,391
59.1%

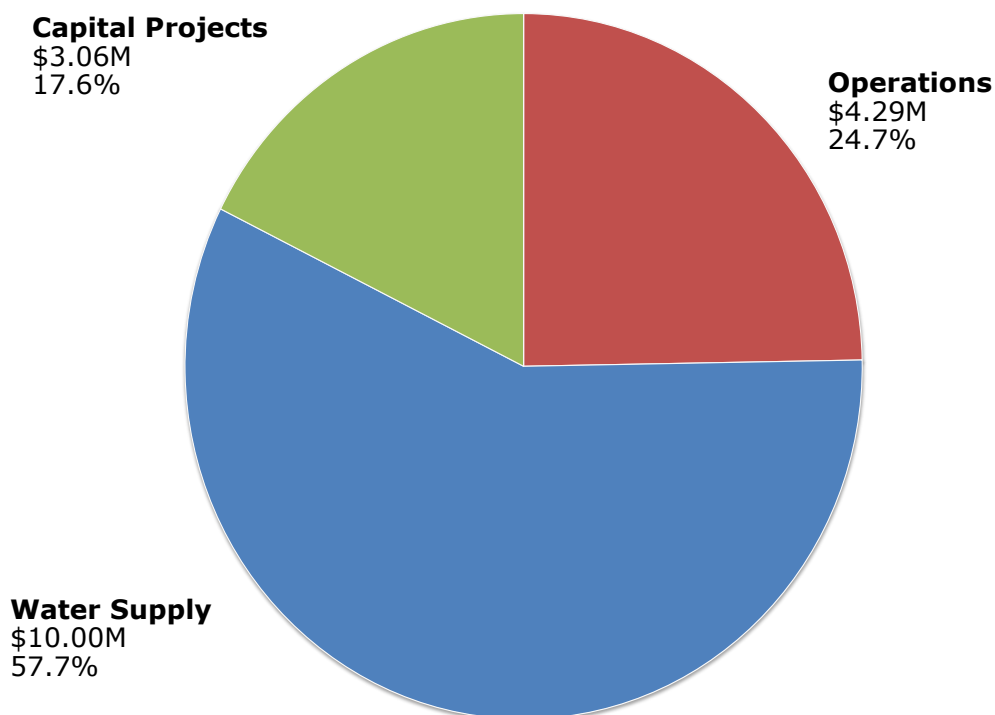
Water/Sewer Fund

The **Water/Sewer Fund** pays for the staffing, operations, and maintenance of the City's water and sewer systems. It also includes a transfer to the Water/Sewer Capital Projects Fund. Revenues come from rates charged to the City's water and sewer customers, as determined by a schedule of base charges and tiered volumetric pricing.

Revenues

Revenue Source	FY 2019 Budget	%
Sewer Charges	8,400,000	43.3%
Water Charges	6,800,000	35.1%
Base Rates	3,345,000	17.3%
Late Penalties	380,000	2.0%
Sewer Tap Fees	200,000	1.0%
Water Tap Fees	200,000	1.0%
Connection Fees	57,500	0.3%
Other Miscellaneous Revenue	700	0.0%
Total	\$19,383,200	100%

Expenses

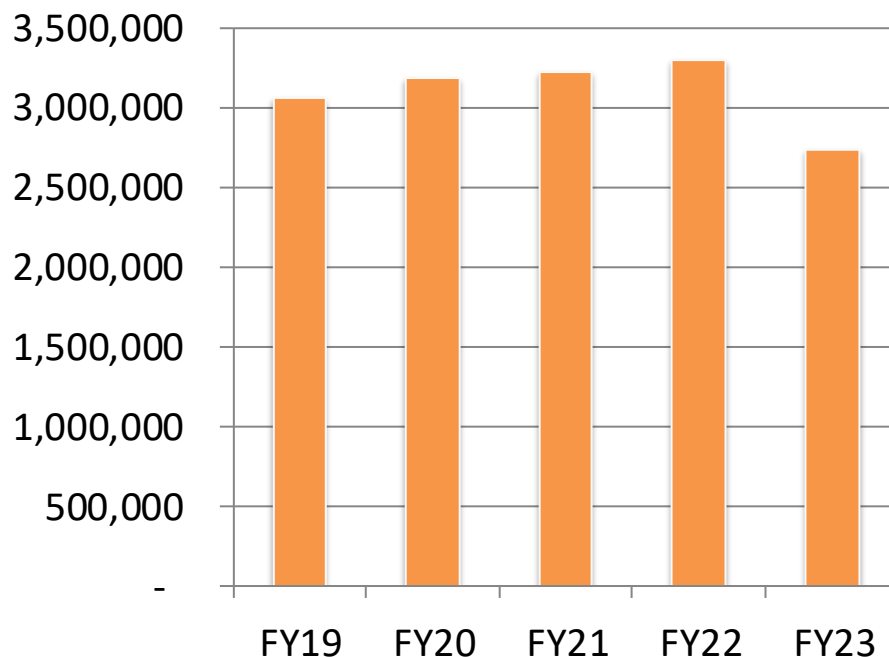


Water/Sewer Capital Projects

The **Water/Sewer Capital Project Fund** holds the Water/Sewer Renewal & Extension cash account. The Water/Sewer Fund transfers budgeted funds into this account each year for the purpose of funding improvements to the water and sewer systems.

In FY 2017, the City budgeted about \$4.5M from Water/Sewer Fund reserves to improve the Jonquil Sanitary Outfall. In FY 2019, the Water/Sewer Fund is expected to continue rebuilding those reserves, as projected revenues outpace budgeted expenditures by \$2.04M.

5-Year Water/Sewer Capital Project Estimate: **\$15,515,000**



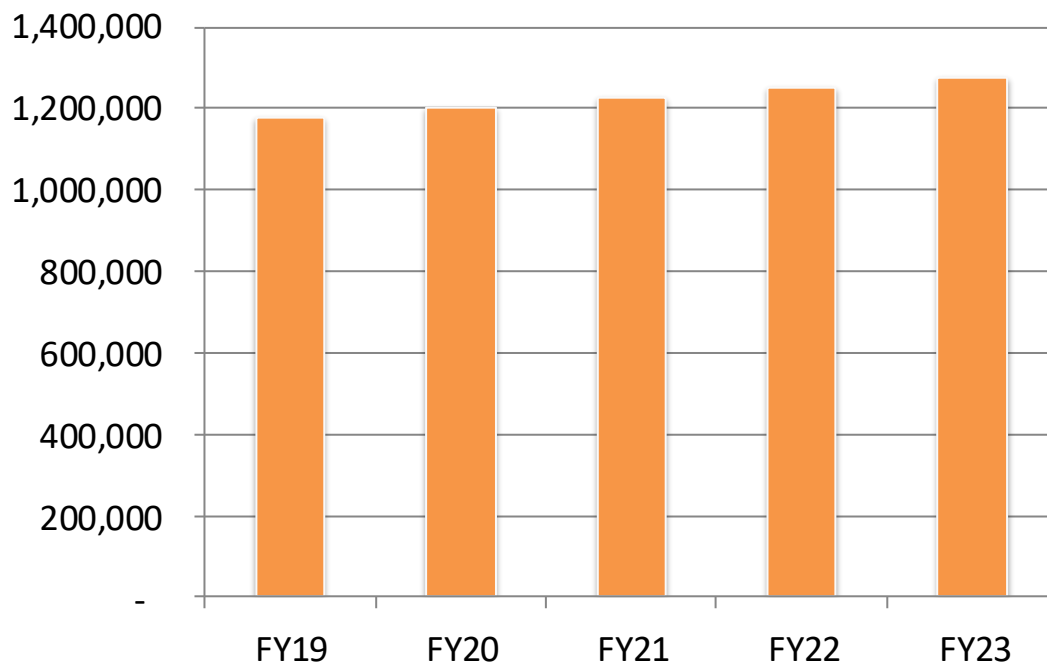
FY 2019 Water/Sewer Capital Projects

- Infrastructure improvements
- Drainage improvements
- Water meters and dials

Storm Water Fund

The **Storm Water Fund** accounts for all storm water infrastructure and maintenance projects. Revenues come from the fee paid by customers of the Storm Water Utility. Beginning January 2019, the City will adopt a modest fee increase from \$2.95/month to \$3.00/month. This will help the fund remain self-sufficient as infrastructure improvements continue to be made. Like the General Fund CIP and Water/Sewer Capital Project Fund, this fund uses a 5-year outlook to help the City prepare for scheduled projects.

5-Year Storm Water Project Estimate: **\$6,136,000**



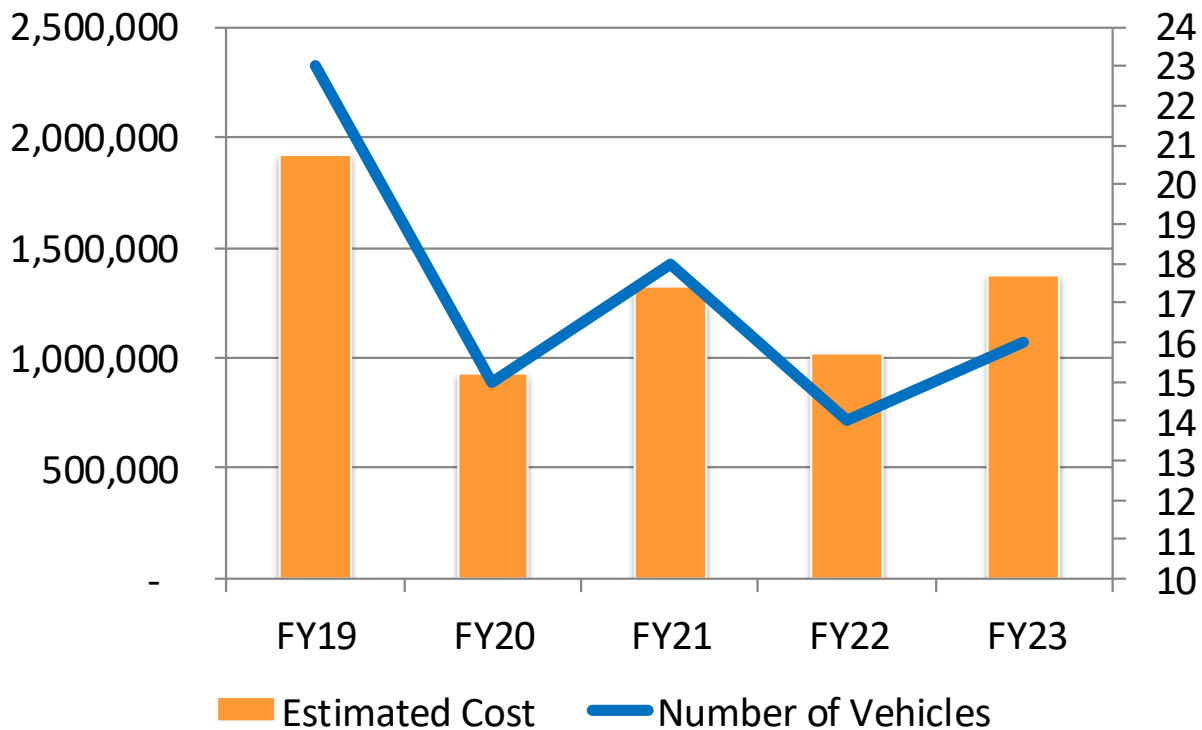
FY 2019 Storm Water Projects

- Miscellaneous projects

Vehicle Replacement Fund

The **Vehicle Replacement Fund** is the City's only Internal Service Fund. It provides funding for the replacement of the City's vehicles and rolling fleet. The City has about 225 vehicles in its fleet. Replacement criteria include mileage and age of each vehicle. Revenues for this fund are operating transfers from the General Fund and the Water/Sewer Fund. Emergency funds of \$100K are budgeted annually for unanticipated replacements.

5-Year Vehicle Replacement Estimate: **\$6,558,775**



FY 2019 Vehicles

The following departments are budgeted to receive new or replacement vehicles:

- Police (10 vehicles)
- Parks & Recreation (3)
- Community Development (2)
- Fire (2)
- Highways & Streets (2)
- Sanitation (2)
- Buildings & Plant (1)
- Water Administration (1)